



This document is scheduled to be published in the Federal Register on 11/16/2016 and available online at <https://federalregister.gov/d/2016-27490>, and on FDsys.gov

DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

November 9, 2016

The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

DATES: Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Send comments regarding the burden estimates, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at OIRA_Submission@OMB.EOP.gov and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8142, Washington, DC 20220, or email at PRA@treasury.gov.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained by e-mailing PRA@treasury.gov, calling (202) 622-0934, or viewing the entire information collection request at www.reginfo.gov.

Internal Revenue Service (IRS)

OMB Control Number: 1545-0057.

Type of Review: Extension without change of a currently approved collection.

Title: Form 1024 - Application for Recognition of Exemption Under Section 501(a).

Form: 1024.

Abstract: Organizations seeking exemption from Federal Income tax under Internal Revenue Code section 501(a) as an organization described in most paragraphs of section 501(c) must use Form 1024 to apply for exemption. The information collected is used to determine whether the organization qualifies for tax-exempt status.

Affected Public: Not-for-profit institutions.

Estimated Total Annual Burden Hours: 291,542.

OMB Control Number: 1545-0874.

Type of Review: Extension without change of a currently approved collection.

Title: Carryforward Election of Unused Private Activity Bond Volume Cap.

Form: 8328.

Abstract: Section 146(f) of the Internal Revenue Code requires that issuing authorities of certain types of tax-exempt bonds must notify the IRS if they intend to carry forward the unused limitation for specific projects. The IRS uses the information to complete the required study of tax-exempt bonds (required by Congress).

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 132,200.

OMB Control Number: 1545-0908.

Type of Review: Extension without change of a currently approved collection.

Title: Form 8282 - Donee Information Return; Form 8283 - Noncash Charitable Contributions, and Form 8283-V - Payment Voucher for Filing Fee Under Section 170(f)(13).

Forms: 8282, 8283, 8283-V.

Abstract: Internal Revenue Code section 170(a)(1) and regulation section 1.170A-13(c) require donors of property valued over \$5,000 to file certain information with their tax return in order to receive the charitable contribution deduction. Form 8283 is used to report the required information. Code section 6050L requires donee organizations to file an information return with the IRS if they dispose of the property received within two years. Form 8282 is used for this purpose. Form 8283-V is used to send along with the filing fee that is required if a taxpayer claims a deduction of more than \$10,000 for a charitable contribution of an easement on the exterior of a building in a registered historic district.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 7,806,097.

OMB Control Number: 1545-1717.

Type of Review: Extension without change of a currently approved collection.

Title: Tip Rate Determination Agreement (TRDA) for Most Industries.

Abstract: Information is required by the Internal Revenue Service in its tax compliance efforts to assist employers and their employees in understanding and complying with section 6053(a), which requires employees to report all their tips monthly to their employers.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 1,897.

OMB Control Number: 1545-2197.

Type of Review: Extension without change of a currently approved collection.

Title: Election to Expense Certain Depreciable Assets.

Form: 1097-BTC.

Abstract: This is an information return for reporting tax credit bond credits distributed to holders of tax credit bonds. The taxpayer holding a tax credit bond on an allowance date during a tax year is allowed a credit against federal income tax equivalent to the interest that the bond would otherwise pay. The bondholder must include the amount of the credit in gross income and treat it as interest income. The issuers and holders of the tax credit bond will send Form 1097-BTC to the bond holders quarterly and file the return with the IRS annually.

Affected Public: Businesses or other for-profits.

Estimated Total Annual Burden Hours: 67.

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BILLING CODE: 4830-01

[FR Doc. 2016-27490 Filed: 11/15/2016 8:45 am; Publication Date: 11/16/2016]